

SUPPLEMENTARY INSTRUCTIONS FOR MISSOURI MUNICIPALITIES 2012 SURVEY OF LOCAL GOVERNMENT FINANCES

AGENCY REPORTING

In addition to your general government (including component units), please include the following fiscal activities:

- Business districts
- Community improvement districts
- Economic stimulus authorities (municipal)
- Industrial development corporations and authorities
- Land reutilization authorities
- Municipal redevelopment authorities
- Neighborhood improvement districts
- Planned industrial expansion authorities
- Port authorities (single city)
- Tax increment financing commissions

Exclude all other fiscal activities

PART 2 - REVENUES

3. A. Property taxes - Code T01

Include all real and personal property taxes collected for all municipal funds; report both current and delinquent taxes for all purposes including:

- Commissions retained by the tax collector from all amounts collected from all governments including your own
- Cost of tax advertising and sales
- Merchants' and manufacturers' licenses--stock on hand
- Penalties and interest on delinquent taxes
- Proceeds from sale of foreclosed property
- Railroad and utility property taxes

NOTE: Do not include the amount of taxes collected as an agent for another government.

3. B. Local sales taxes

1. **General sales tax (Code T09)** – Include the proceeds of a municipal sales tax. Municipalities in St. Louis County should report their share of the county sales tax at PART 2, question 4, Item M., Code D30.
3. **Amusements sales tax (Code T11)** – include municipal tax on admission tickets and on gross receipts of all or specified types of amusement businesses.
6. **Public utilities tax (Code T15)** - Include the franchise manufacturing tax and the gross receipts tax on public utilities.
7. **Tobacco product tax (Code T16)** - Include the proceeds of the cigarette tax. Municipalities in St. Louis County should report cigarette tax receipts at PART 2, question 4, item M, Code D30.
8. **Other sales tax (Code T19)** - Include the hotel-motel room occupancy tax and the restaurant meals tax.

3. C. Licensing and permit taxes

2. **Amusements licenses and permits (Code T21)** - Include licenses on places of amusement and amusement devices.
3. **Motor vehicle licenses (Code T24)** - Include local motor vehicle licenses for buses, taxicabs and trailers.
5. **Occupation and business licenses (T28)** –Include proceeds of municipal licenses and permits required of persons engaged in any profession, trade, or business. Inspection and examination fees in connection with the issuance and renewal of a business license and permit.
6. **Other licenses and permits (Code T29)** -Include:
 - Building permits
 - Dog licenses
 - Marriage licenses
 - Other licenses and permits

3. D. Local income taxes

1. **Local personal income, payroll, or earnings tax (CodeT40)** - Include municipal earnings (income) tax.

4. Intergovernmental revenues

A. Streets and highways - From the State (Code C46)

Include: Motor fuel tax distributions
State motor vehicle sales tax share
Street lighting

B. Education - From the State (Code C21)

Include: Teacher training grants

D. Health and/or hospitals- From the State (Code C42)

Include: Charity patient reimbursement
from the state to city hospitals
City mental hospital grants
Health planning grants
Health VI grants
Mental health and retardation grants

G. Sewerage- From the State (Code C80)

Include: Water pollution and sewer construction grants

M. General support - From the State (Code C30)

Include: Financial institutions tax
Intangible tax
Stock insurance tax

N. All other – From the State (Code C89)

Include: Apprehension of prisoners
Council on the arts
Disaster relief
Home for Dependent Children grants
Library grants
OEO grants
Office of Aging grants
Outdoor recreation
Planning grants
Private car tax
Other state grants and reimbursements

PART3 - EXPENDITURES

11. Personnel expenditures – (Code Z00)

Report salaries and wages for all employees, full-time and part-time. Include salaries paid for employees of any utility owned and operated by your government. Report salaries in gross amounts before deductions for income tax, social security or retirement coverage.